Sectt. II-27—23,006—24-12-3

(193) Department.

SERIES.

G.O. No.

DATED

[Despatch Abstract.]

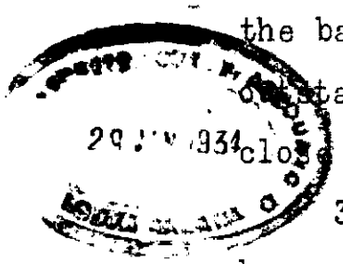
Audit Report on the Elementary Education Fund accounts of the Udipi Taluk Board, South Kanara district, for the year 1932-33.

Name of Auditor. Mr.S.Rangaswami Ayyar, District Inspector of Local Fund Accounts.

Time taken for audit. From 30th September 1933 to the 4th October 1933.

The office of President was held by M.R.Ry.H.Ramayya Shetti Avargal.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.



3. The irregularities noticed during the audit have been communicated to the President in an objection statement which should be read as part of this Audit Report. Important irregularities are noted below.

4. Short adjustment of contribution from General Funds

Out of a contribution of Rs.4,272/- rounded to Rupees 4,270/- determined in G.O.No.Mis.1291, Law (Education), dated the 2nd September 1932, a sum of Rs.1,424/- only was adjusted from the General account for the year 1932-33 leaving a balance of Rs.2,848/- yet to be adjusted.

5. Want of recognition. The elementary school at Kumragodu, which was temporarily recognised by the District Educational Council up to the end of June 1932, was continued further without recognition and expenditure incurred to the extent noted below:-

Vr.No.	Amount.
248/8-32.	Rs.56-10-0
295/9-32.	Rs.56-10-0
362/10-32.	Rs.56-10-0
417/11-32.	Rs.56-10-0
457/12-32.	Rs.56-10-0
531A/1-33.	Rs.56-10-0

Vr.No.	Amount.
586/2-33.	Rs.56-10-0
651/3-33.	Rs.56-10-0
	Rs.453- 0-0

Similarly, a fresh recognition of the District Educational Council was not obtained to the transfer of the Elementary Schools to Januvarcutta and Saiveracutta from one locality to another as required by G.O.No.2222,Education,dated 16th November 1927 and reiterated in G.O.No.171,Law (Education), dated 6th February 1933.

6. The general result of audit may be considered satisfactory.

7. The gross receipts and charges of the year were Rs.79,289-4-0 and Rs.76,336-11-0,respectively. Ten objections involving Rs.547-7-0,as shown in the Annual Objection Statement, were outstanding at the end of the year.

S.Rangaswami Ayyar,
District Inspector of Local Fund
Accounts,South Kanara.

(True copy)

SUPERINTENDENT,
Office of the Examiner of
Local Fund Accounts, Madras.

Audit Report on the Elementary Education Fund Accounts of the Udipi Taluk Board, South Canara District, for the year 1932—'33.

Name of Auditor: Mr. S. Rangaswami Ayyar, District Inspector of Local Fund Accounts.

Time taken for Audit: From 30th September 1933 to 4th October 1933.

The office of the President was held by M. R. Ry H. Ramayya Shetty Avargal.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The irregularities noticed during the Audit have been communicated to the President in an objection statement which should be read as part of this Audit Report. Important irregularities are noted below.

The objection Statement has been sent back with replies.

4. **Short adjustment of contribution from General Funds**:- Out of a contribution of Rs. 4272/- rounded to Rupees 4270/- determined in G. O. No. Mis. 1291, Law (Education), dated the 2nd September 1932, a sum of Rs. 1424/- only was adjusted from General Account for the year 1932-33 leaving a balance of Rs. 2848/- yet to be adjusted.

This amount has since been adjusted.

5. **Want of recognition**:— The Elementary school at Kumragodu, which was temporarily recognised by the District Educational Council up to the end of June 1932, was continued further without recognition and expenditure incurred to the extent noted below:—

Vr. No.	Amount.
248/ 8-32,	Rs. 56—10—0
295/ 9-32,	„ 56—10—0.
362/10-32,	„ 56—10—0.
417/11-32,	„ 56—10—0
457/12-32,	„ 56—10—0
531A/1-33,	„ 56—10—0
586/ 2-33,	„ 56—10—0
651/ 3-33,	„ 56—10—0
	Rs. 453— 0—0

Similarly, a fresh recognition of the District Educational Council was not obtained to the transfer of the Elementary schools to Januvarcutta and Saiberacutta from one locality to another as required by G. O. No. 2222,

The school at Saiberacutta, has since been recognized. The applications regarding the recognition of Schools at Januvarcutta and Kumragodu are

Education dated 16th November 1927 and reiterated in G. O. No. 171, Law (Education), dated 6th February 1933

5. The general result of Audit may be considered satisfactory.

7. The gross receipts and charges of the year were 79289-4-0 and Rs. 76336-11-0 respectively. Ten objections involving Rs. 547-7-0, as shown in the Annual Objection Statement, were outstanding at the end of year.

pending with District Educational Council South Kanara.

VERIFIED.

(*Sd.*) **H. Ramayya Shetty**
President,
Taluk Board, Udipi.

(*Sd.*) **S. Rangaswami Ayyar,**
Dt. Inspector of Local Fund Accounts, South Kanara,

Annual Account of receipts and charges of the Elementary Education Fund of the Taluk Board, Udipi, for the year 1932--1933.

Heads.	Actuals 1932-'33	Total	Final Budget appropriation.
	Rs. As. Ps.	Rs. As. Ps	Rs. As. P:
Opening balance		206—14—8	207—0—0
1. Education tax	10,769— 0—0		10,900—0—0
2. Fines and penalties under the Elementary Education Act.			
3. Income from investments etc. ...			
4. School fees	4,227— 4—0		4,000—0—0
5. Endowments			
6. Constributions			
7. Other receipts	12—14—0		30—0—0
8. Government Grant –			
(i) Under section 37 of the Elementary Education Act.	10,012— 0—0		10,050—0—0
(ii) Under the provise to Sec. 37 of the Act.	51,288— 5—0		52,336—0—0
9. Contribution from the General Account.	2,974— 0—0		4,270—0—0
Advances recovered	5—13—0		
10. Investments realized			
Deduct amount transferred to Capital ...			2,330—0—0
Total	79,289—4—0	79,289—4—0	81586—0—0
Receipts Capital. .			
1. Government grants			
2. Endowments & Contributions			
3 Loans			
4. Contribution from General Account-Ordinary.			
Add amount transferred from Ordinary			2,330—0—0
Total			2,330—0—0
Grand total receipts (Ordinary) and Capital		79,289—4—0	83,916—0—0
Grand total including opening balance		79,496— 2—8	84,123—0—0
EXPENDITURE-ORDINARY			
1 Staff			
Salaries and allowances			
Masters	64,656— 8—0		64,681—0—0
Clerks and servants	1,579—13—0		1,580—0—0
Capitation allowances			
Contribution to Provident Fund	3,434— 0—0		4,000—0—0
Travelling allowance			50—0—0
Stipends of teachers sent for training			
Carried over		69,670—5—0	70,311—0—0

Heads.	Actuals 1932-'33	Total	Final Budget appropriation
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
Brought Forward	69,670—5—0		70,311—0—0
EXPENDITURE ORDINARY (contd.)			
2. Contingencies and Equipment-			
Contingencies.			
House rent	3,158—7—0		3,159—0—0
Other items	2,349—7—0		2,350—0—0
Equipment			
Furniture and Apparatus ...			50—0—0
Library books and Maps			10—0—0
Other items			
3. Prizes and Scholarships			
4. Repairs to buildings	658—8—0		940—0—0
5. Interest on and repayment of debt ..			
6. Investments made			
Advances recoverable	500—0—0		
Total		76,336—11—0	76820—0—0
EXPENDITURE-CAPITAL.			
1. Land and buildings			2,330—0—0
2. Equipment—			
(1) Furniture & Apparatus			
(2) Linrary books & Maps			
(3) Other items ...			
3. Investments made			
Total			2,330—0—0
Grand total expenditure (Ordinary and Capital)		76,336—11—0	79,150—0—0
Total closing balance		3,159—7—8	4,973—0—0
Grand total including closing balance		79,496—2—8	84,123—0—0

Camp: UDIPI.
5—10—1933.

Sd.) **S. R. Ayyar,**
Dt. Inspector of Local Fund Accounts.

(True co...

Sd.) **H. Ramayya Shetty,**
President,
Taluk Board, Udipi.

Extract from the proceedings of the Meeting of the Udipi Taluk Bo
dated 18th January 1934.

Present.

M.R.Ry H.Ramayya Shetty Avl., President.
" H.R.Hande Avl., Vice President.
" T.Shivaram Shetty Avl.,
" U.Sadiya Marakala Avl.,
" Chandu alias Dumappa Shetty Avl.,
" U.Ramachandra Rao Avl.,
" P.Ramdas Nayak Avl., B.A., L.T.
" M.Vittal Kamath Avl., B.A.B.L.
" K.Muddanna Shetty Avl.,
" K.Anthaya Hegde Avl.,
" B.Krishnaya Hegde Avl.,
" B.Gopal Hegde Avl.,
" I.Duggappa Shetty Avl.,
Thomas Saldhana Esquire
M.R.Ry Koraga Avl.,
" Thejappa Hegde Avl.,
" Y.N.M.Hegde Avl.,
" K.Jinaraja Shetty Avl.,
S.A.Khader Saheb Bahadur.

350. Read Audit reports for 1932-33 on the General fund and Elementary Education fund accounts of the Taluk Board together with draft replies.

Replies approved.

x x x

(sd) H.Ramayya Shetty
President.

/True extract/

Udipi.)
27-1-1934.))

President,
Taluk Board, Udipi.

27.1.34

DJK/

LE874A
16-2-34.

8/

Lf. 7200 B 05 2 34 Examiner's Office.

Audit Report - Elementary Education Fund - Udipi Taluk Board - 1932-33.

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the President's replies and the resolution of the Taluk Board.

Dy. Examiner of Local Fund Accounts.

16 FEB 1934
LAW DEPARTMENT

E.E. Funds. Audit Report 1932-33 - Taluk Board, Udipi - Recorded.

Edn Officer

Order No. 899 dt 9-4-34
misc

Recorded.

To
Rao P. D. S. Krishna
Executive Officer
Udipi Taluk Board
(with copy of reply)